



Town of Chebeague Island

To: Robert Earnest, Chair of the Select Board

From: Viktoria G. Wood, Town Administrator

Date: March 15, 2024

RE: Town Administrators Report

Audit- The final FY 23 Audit is Complete and available on the Town Website. It can be found under Town Departments; Treasurer; Audits; Fiscal Year 2023 Audit.

Committee Openings- There are several openings on the town committee. Currently the Board of Adjustment and Appeals only has 3 members. This board needs 2 members. If there is interest in participating, please see the office staff. The board had a busy year so it would be nice for them to have additional help.

Nomination papers- The following nomination papers are available at the town office:

School Board: Two 3-year terms

Selectboard: Two 3- year terms
One 2-year term.

Anyone who takes papers out needs to have them back in the office April 12th.

Road Closure- All Chebeague roads are closed to heavy loads until April 10th.

Town Office Remodel- On March 8th, new desks were installed. Shelving will go up this weekend. The staff is slowly going through everything while unpacking and organizing. The total project did come out over the initial quotes but has not exceeded the budget. The only piece left of this remodel is the electrical upgrade. The facilities committee is working on that. An electrical load test was done and determined that the generator has plenty of space and a new one is not needed at this point. The goal is for the facilities committee to do a presentation on April 17th.

South Shore Drive- Last week Public Works came to me with concerns about further damage on South Shore Drive. It was asked if temporary repair work can be done using the rocks that are on the shore that had been displaced from the past 3 storms and place them up against the embankment where the wash out is infringing into the town road. I contacted the CEO and with her help submitted DEP Permit by Rule. The application that was submitted is attached for your viewing in this packet. Public Works will perform this work at the next available low time. They will take the town backhoe onto the shore and place the already existing rocks against the worst part of the washout. The goal is not to fix the problem but to minimize further washout and prevent collapse of the road. A similar

thing should be done with East Shore Drive. Unless the board has any objections, I will sit down with Public Works and discuss further clean-up at other locations that have been damaged. Public Works will keep track of time and materials used.

Stone Wharf Assessment- During the Stone Wharf assessment and survey work on March 13th, Weston & Sampson noticed some safety items that need to be addressed. I communicated with public works; they assessed the damage. It was determined that bolts need to be ordered, boat put in the water and work can be done at high tide by the crew. They plan to do this work the week of March 18th.

DEPARTMENT OF ENVIRONMENTAL PROTECTION
PERMIT BY RULE NOTIFICATION FORM
 (For use with DEP Regulation, Natural Resources Protection Act - Permit by Rule Standards, Chapter 305)

APPLICANT INFORMATION (Owner)				AGENT INFORMATION (If Applying on Behalf of Owner)			
Name:	Town of Chebeague Island			Name:			
Mailing Address:	192 North Road			Mailing Address:			
Mailing Address:				Mailing Address:			
Town/State/Zip:	Chebeague Island, Maine 04017			Town/State/Zip:			
Daytime Phone #:	8463148	Ext:		Daytime Phone #:		Ext:	
Email Address:	townadmin@townofchebeagueisland.org			Email Address:			
PROJECT INFORMATION							
Part of a larger project? (check 1):	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	After the Fact? (check 1):	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Project involves work below mean low water? (check 1):	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Name of waterbody:	Casco Bay
Project Town:	Chebeague Island	Town Email Address:	townadmin@ghebeagueisland.org		Map and Lot Number:	n/a	
Brief Project Description:	Temporary shoreline stabilization to prevent further washout and damage to an existing road and banking. The work would involve Public Works crew placing the displaced rocks back against the embankment to prevent further washout.						
Project Location & Brief Directions to Site:	South Shore Drive is a town road. Work would only involve the area that is marked on the photo attached.						

PERMIT BY RULE (PBR) SECTIONS (Check at least one): I am filing notice of my intent to carry out work that meets the requirements for Permit-by-Rule (PBR) under DEP Rules, Chapter 305. I and my agent(s), if any, have read and will comply with all of the standards in the Sections checked below.

- | | | |
|--|--|---|
| <input checked="" type="checkbox"/> Sec. (2) Act. Adj. to Prot. Natural Res. | <input type="checkbox"/> Sec. (9) Utility Crossing | <input type="checkbox"/> Sec. (16) Coastal Sand Dune Projects |
| <input type="checkbox"/> Sec. (3) Intake Pipes | <input type="checkbox"/> Sec. (10) Stream Crossing | <input type="checkbox"/> Sec. (16-A) Beach Nourishment |
| <input type="checkbox"/> Sec. (4) Replacement of Structures | <input type="checkbox"/> Sec. (11) State Transportation Facilities | <input type="checkbox"/> Sec. (17) Transfer/Permit Extension |
| <input checked="" type="checkbox"/> Sec. (6) Movement of Rocks or Veg. | <input type="checkbox"/> Sec. (12) Restoration of Natural Areas | <input type="checkbox"/> Sec. (18) Maintenance Dredging |
| <input type="checkbox"/> Sec. (7) Outfall Pipes | <input type="checkbox"/> Sec. (13) F&W Creat./Water Qual. Improv. | <input type="checkbox"/> Sec. (19) Act. Near SVP Habitat |
| <input checked="" type="checkbox"/> Sec. (8) Shoreline Stabilization | <input type="checkbox"/> Sec. (15) Public Boat Ramps | <input type="checkbox"/> Sec. (20) Act. Near Waterfowl/Bird Habitat |

NOTE: Municipal permits also *may* be required. Contact your local code enforcement office for information. Federal permits may be required for stream crossings and for projects involving wetland fill. Contact the Army Corps of Engineers at the Maine Project Office for information.

NOTIFICATION FORMS CANNOT BE ACCEPTED WITHOUT THE NECESSARY ATTACHMENTS AND FEE

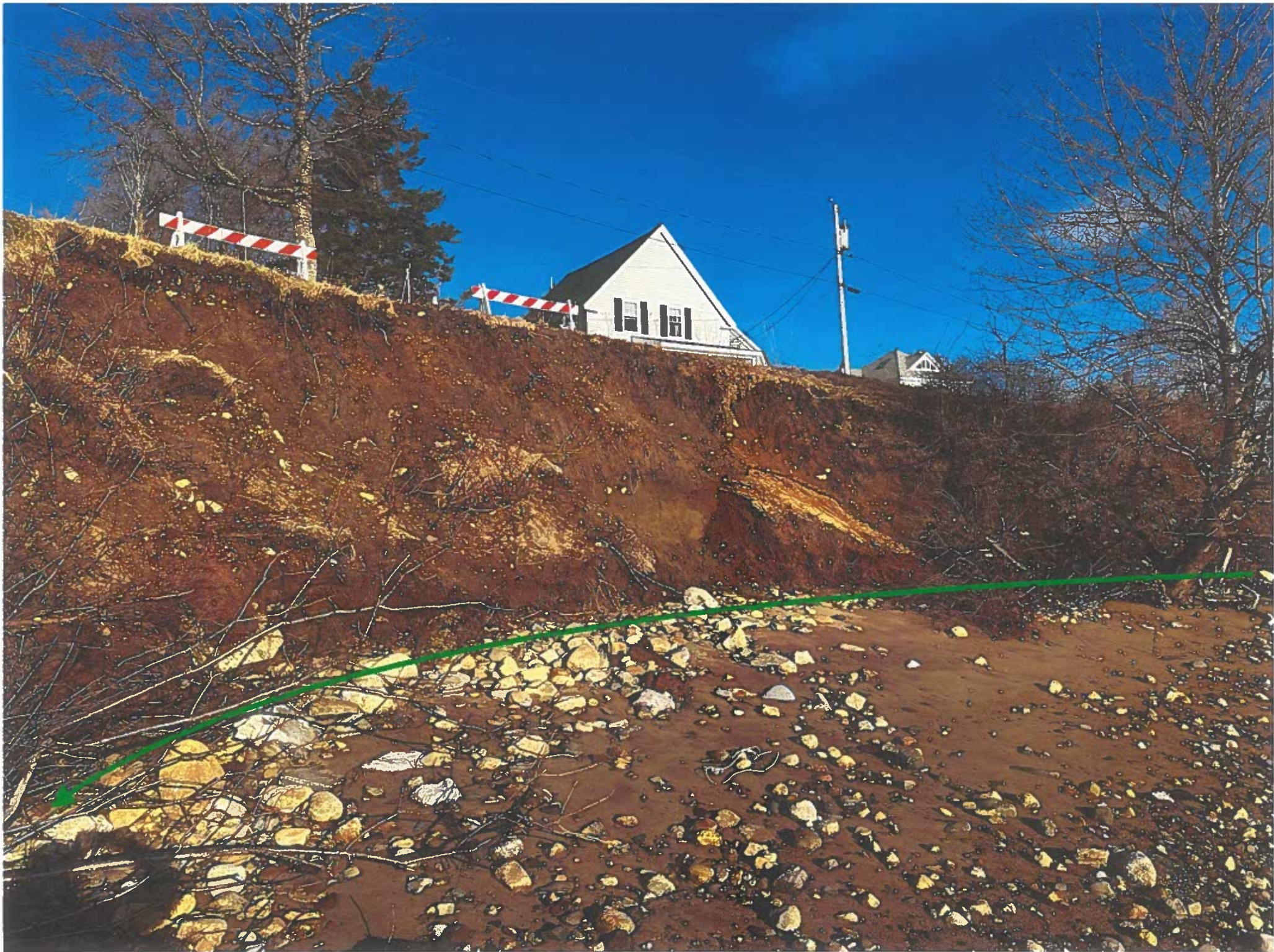
- Attach** all required submissions for the PBR Section(s) checked above. The required submissions for each PBR Section are outlined in Chapter 305 and may differ depending on the Section you are submitting under.
- Attach** a location map that clearly identifies the site (U.S.G.S. topo map, Maine Atlas & Gazetteer, or similar).
- Attach Proof of Legal Name** if applicant is a corporation, LLC, or other legal entity. Provide a copy of Secretary of State's registration information (available at <http://icrs.informe.org/nei-sos-icrs/ICRS?MainPage=x>). Individuals and municipalities are not required to provide any proof of identity.

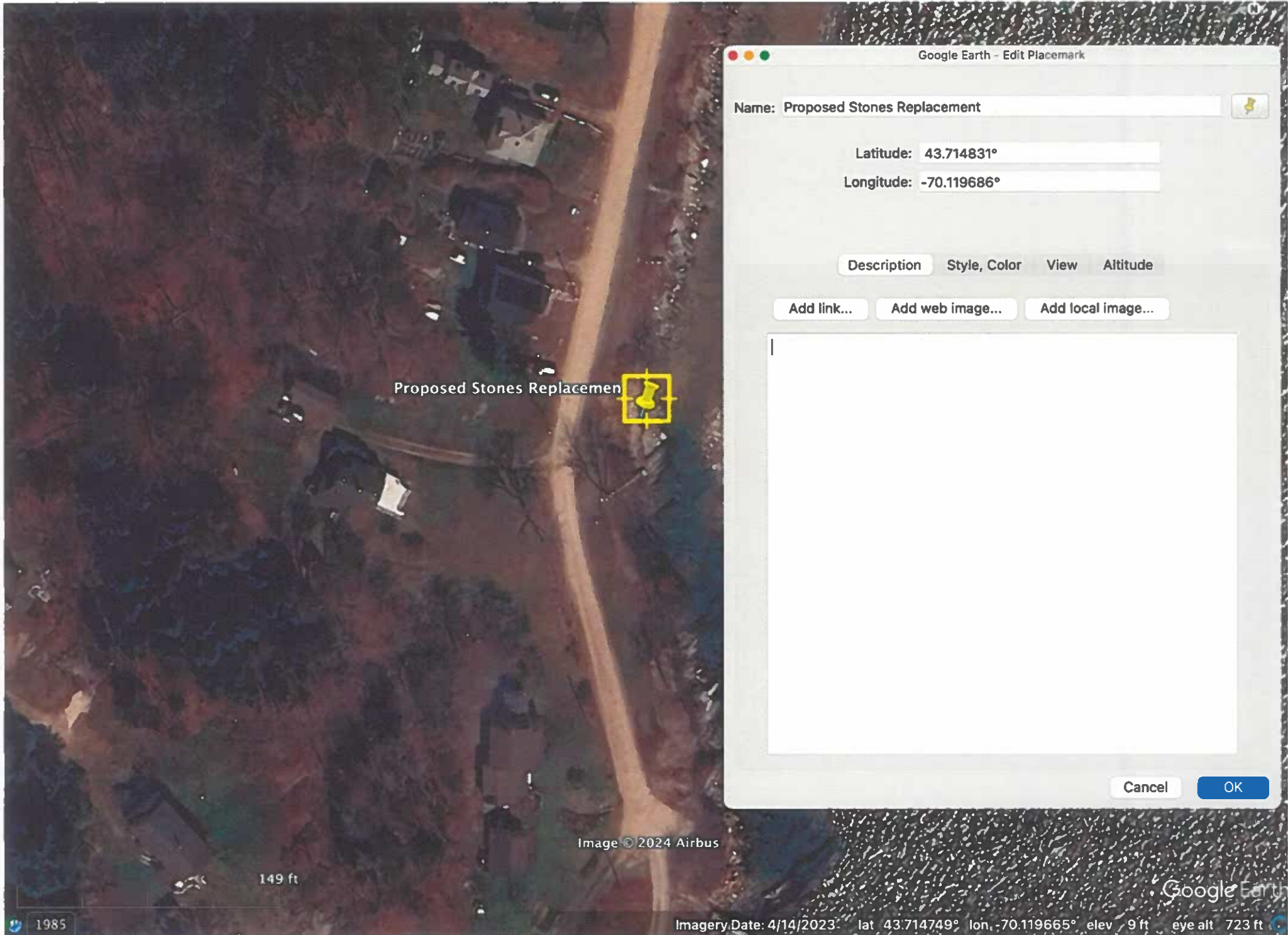
FEE: Pay by credit card at the [Payment Portal](#). The Permit-by-Rule fee may be found here <https://www.maine.gov/dep/feeschedule.pdf> and is currently \$307.

- Attach** payment confirmation from the [Payment Portal](#) when filing this notification form.

Signature & Certification:	
<ul style="list-style-type: none"> • I authorize staff of the Departments of Environmental Protection, Inland Fisheries & Wildlife, and Marine Resources to access the project site for the purpose of determining compliance with the rules. • I understand that this PBR becomes effective 14 calendar days after receipt by the Department of this completed form, the required submissions, and fee, <i>unless the Department approves or denies the PBR prior to that date.</i> 	
By signing this Notification Form, I represent that the project meets all applicability requirements and standards in Chapter 305 rule and that the applicant has sufficient title, right, or interest in the property where the activity takes place.	
Signature of Agent or Applicant (may be typed):	Viktoria Wood, Town Administrator
Date:	03.14.2024

Keep a copy as a record of permit. Email this completed form with attachments to DEP at: DEP.PBRNotification@maine.gov. DEP will send a copy to the Town Office as evidence of DEP's receipt of notification. No further authorization will be issued by DEP after receipt of notice. A PBR is valid for two years, except Section 4, "Replacement of Structures," are valid for three years. **Work carried out in violation of the Natural Resources Protection Act or any provision in Chapter 305 is subject to enforcement.**





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Image © 2024 Airbus

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TO: Chebeague Island Select Board

FROM: Mitchell Berkowitz, Consultant/Coach

RE: First 90 Days' Report

DATE: March 13, 2024

I have been asked to provide the Select Board with my observations and comments regarding the ongoing progress as they relate to the Board's role and interaction with the recently appointed Town Administrator (TA). I am also making recommendations that should assist and guide the parties as they continue to mutually work towards improving their understanding of their roles and authority as it relates to the working relationships, and how that supports the improvements to the local government's primary goal of serving the Island community's needs in a formal and organized manner.

Background:

In December of 2023, the Select Board engaged my services at a critical time. The TA that had been appointed a month earlier had just tendered their resignation. Some of the elemental issues facing the Board were to fully identify their roles and responsibilities and their desire to improve the working relationship with their next TA. Note that the TA who was then appointed had work history with the Town previously and the Board felt that she should be given an opportunity to become the TA and to demonstrate in a short period of time, her abilities and competencies. This combination of roles and expectations led the Board to engage my services as a "coach" to both parties.

This report is meant to be constructive and provide feedback to all of the parties with the ultimate goal of assuring capacity and resiliency through the leadership roles that support improvements in the local governance process.

Measurements:

My observations started with the Board. It was apparent to me after meeting with each board member and several citizens that the Board's needs included some basic foundational elements which included their understanding of the roles as identified by the Maine Statutes as well as a Code of Conduct and Ethics and improved communications. Further, their roles as policy makers would require some level of support for the new TA which also meant modifications to the apparent practice that micromanaging does build good leadership. In the short time of my involvement I have observed a positive improvement in the Board's growth, attitude and understanding of the resources the TA brings to the position. The Chair has continued to organize the agendas with the supportive documentation coming from the TA. Though the Board lost one member, the recent evaluation of the TA's performance supports the positive efforts by all to improve. The Board has asked the TA to complete the "360" review process and provide her evaluation of the Board's performance. This is another key measurement of change and it appears to be working for the parties.

While it takes time to demonstrate the endurance of improvements, the atmosphere within which the parties work has changed and become more noticeable and respectful.

Recommendations to the Board:

-Continue to encourage Board member observations and recommendations to the extent that they “fit” within the priorities of the Board and the pending needs of the community:

- Complete the Code of Ethics and Conduct policy thereby establishing a formal expectation and accountability for elected and appointed personnel

- Review other key Policies and prepare a Select Board handbook to be used for the orientation workshop in early July (TA and Coach to assist)

- Prepare for Settlement Discussions and bring to closure, if possible, for outstanding legal issues

- Create key work list items for PWD with the TA

- Final preparations for the Annual Town Meeting and Warrant notices

Other items the Board members may identify and establish some order of their priority:

- Wrap up the TA evaluation process and make decisions for the next fiscal year

- Wrap up the mutual efforts to create a responsible Budget for the Town Meeting and how it meets the current and future needs of the community

- Prior to the Town Meeting, the Board and the TA should create a report that identifies their efforts for improving government operations etc. and how that change of the “political and operational climate” is a process and a benefit to the island community. This should be distributed to every tax payer’s address!

- Work with the TA to support continued improvements that can be documented at the next performance evaluation due in April of 2024 and continue the weekly preparations meetings between the Chair and the TA.

- Work towards a list of issues and items that can be prioritized for completion by both the Board and the TA.

- Identify with the TA the major issues that must be worked on between now and the end of June, 2024.

- Recognize and respond to the Planning Board’s recommendations BUT also identify the need to correlate the relationship between a vision and the realities of the island community over the next two decades. This includes what will be needed to assure livability and viability of the economy and its demographics in future years.

Town Administrator:

The growth and progress of the TA is as important to the Board and is just as important as the Board's functions to the viability of the community. I have spent considerable time getting to know Ms. Wood. From the very beginning, it was clear that Vika had some apprehensions about the position and whether she would or could continue as the TA given prior experiences with the Board. Over the last three months my discussions and observations with the TA indicates that she brings a much higher level of administrative capabilities as she evolves in the position. This, in part, is a "two-way street" since the working atmosphere that both the Board and the TA develop creates the very professional policy and management framework for the quality of your municipal government. In the last three months she has demonstrated her growth in the position and her apprehensions have diminished as the Board's overall support for her performance has been conducive to a joint success.

My observations also account for her ability to remember details, handle difficult situations, doing the necessary research and preparation and how she organizes and articulates her thoughts as they relate to the daily challenges. We have spent time discussing the role and responsibilities of a TA and the areas that she may need additional training and coaching. She is aware of those and reported some of these to the Board in her evaluation responses as to the workshops and classes she would like to attend. In working with Vika, we have discussed how the relationship of the elected body and her position as TA will continue to grow. Some of these traits which normally take years to develop are being demonstrated now and she is building upon them. These include dealing with personnel and holding them accountable for their actions, training new members such as the Town Clerk and problem solving while developing a team approach. She demonstrates these and others with confidence very early in her professional career.

Your evaluation of her was an added boost to her confidence. The development of the TA along with the collaborative atmosphere that you both have worked hard for is, in my opinion, one reason for this positive outcome. Unless one of the parties holds back, the development of professionalism in your municipal government should continue to pay dividends.

Summary:

The Board and the TA should be able to make further comparisons of growth over the next 45-day interval. In your respective roles, the team approach is developing nicely in my opinion. Time and patience continues to work for both parties. Unless there is a lapse or a hic-up that needs to be addressed, your confidence in each other will be the determining factor for how you and she will participate in the coming fiscal year. My opinion is that leadership and administrative coordination is serving the community of Chebeague Island and should have the capacity that a successful future brings, but only if both parties continue to invest in each other and see each day as an opportunity to collaborate.

Respectfully Submitted,

Mitchell A. Berkowitz, Consultant



STATE OF MAINE
DEPARTMENT OF ENVIRONMENTAL PROTECTION



JANET T. MILLS
GOVERNOR

Melanie Loyzim
COMMISSIONER

Date of site visit: December 20, 2023

Location: Bennett’s Cove, Chebeague Island

Field Staff on Site: Sierra Swett, Anna Smith

Landowner/point of contact: Carol White and Town Admin

Issue in question: Concerned citizens have noticed increased barging activity in recent years and the have raised concerns about the potential impacts these activities have on the coastal sand dune system, freshwater wetlands, coastal wetlands, and the local people who live on the Bennett’s cove access road. The Town of Chebeague Island Code enforcement and selectboard members have also expressed concerns but advocate for barging activities since the barge brings in and removes materials from the island for residents and infrastructure purposes.

Citizens have noticed increased barging activity in recent years, at some points occurring multiple times per tide. They have stated that the barging activities have prevented residents from using the beach for recreation and may be causing long-term impacts to the coastal sand dunes, coastal wetlands, freshwater wetlands, and significant habitats. The Town requested that the Department of Environmental protection (DEP) conduct a site visit to assess the concerns and learn about the regulations around barging and activities allowable under NRPA within sand dunes and coastal wetlands. A town representative proposed that a mat or another form of protective blanket could be placed on the beach to reduce impact. Another proposal from the Town was to install a structure which would allow barging activities to continue and potentially cause less impact.

Site Determination:

Department staff observed a coastal wetland with a beach and sand dunes that lined the inland side of the beach. A coastal wetland as defined by the Natural Resources Protection Act (NRPA) is as followed: “Coastal wetlands” means all tidal and subtidal lands; all areas with vegetation present that is tolerant of salt water and occurs primarily in a salt water or estuarine habitat; and any swamp, marsh, bog, beach, flat or other contiguous lowland that is subject to tidal action during the highest tide level for the year in which an activity is proposed as identified in tide tables published by the National Ocean Service. Coastal wetlands may include portions of coastal sand dunes.”

Coastal wetlands are also considered as a “Wetland of Special Significance” (WOSS) and states “All coastal wetlands and great ponds are considered wetlands of special significance. In addition, certain freshwater wetlands are considered wetlands of special significance”. There was a parking lot at the end of the road and a significant freshwater wetland adjacent to that parking area that extended down the length of the beach behind the sand dunes. A significant freshwater wetland is defined by NRPA by the following applicable characteristics to this particular site:

“(2) Significant wildlife habitat. The freshwater wetland contains significant wildlife habitat as defined by 38 M.R.S.A. § 480-B(10).

(3) Location near coastal wetland. The freshwater wetland area is located within 250 feet of a coastal wetland.”

A widened road connected the parking area to the beach, one that showed clear signs of vehicle travel with the imprints of the tires of trucks still visible. There were no observed sand dunes remaining where the road had been installed and the area was flattened where it appeared the dunes once were,

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however, on either side of the road at the boundary of the beach, sand dunes were present. Walking onto the beach, the right side of the beach had riprap on the dunes, and it was clear that some impacts occurred on the dunes to the left as well; impacts such as foot travel, boat storage and wave erosion. It is unclear when this riprap was installed, though it has lost the original grade and some rocks have fallen off the stabilization area. According to aerial photography, the riprap was present prior to 2003. Walking onto the beach, the tide was low and there were no barges on the beach at the time of the visit.

Due to the large storm on Monday 12/18/2023, much of the evidence from barging was challenging to see, particularly in the intertidal area. What could be observed was the sand displayed a clear, widened depression from the road to the low water line. No intertidal disturbances could be seen; no scarring, impact to rocks, or aquatic vegetation removal from boat activity.

The undisturbed portion of the beach had some intact dunes with dune grass and the beach area had a mixture of seaweed, rocks, and boulders.

While on site, another activity was noted that is a direct violation of the Natural Resources Protection Act. Town officials admitted to allowing residents to harvest seaweed on the beach for years, having not realized that a permit was needed from the state before this was allowed to be performed.

Observations as they pertain to the Natural Resource Protection Act:

- Operating an excavator within the high tide line without a permit (road work purposes and grading the beach; seen in photographs).
- Widening the road and intruding into the freshwater wetland without a permit (recent grading to the road as well as historical aerials investigated to support the widening of the roadway in the sand dunes and into the freshwater wetlands over time).
- Harvesting seaweed from the beach and tidal zone; not allowed under the Natural Resources Protection Act.

Closing remarks:

The barging activity may have caused some impacts to the sand dunes and some impact to the freshwater wetlands adjacent to the beach due to the high volume of vehicle travel and barging. Additional review from Maine Fish and Wildlife, Maine Geological Survey and Marine Resources is recommended to assess the area of impact and extent of impact occurring on site. It was challenging to calculate the full impact of the intertidal area since the recent storm but based on historical aerial photos and through comparison of un-altered beach area, there are potentially disruptions to the ocean floor due to barging activity, however this still needs to be proven through investigation from the town and the other agencies described above. Harvesting of seaweed will need to cease unless the appropriate permits are filed, and the activities are conserved for aquatic habitat protection under the NRPA.

Next steps:

The sand dunes and tidal region of the beach are experiencing significant activity from barging and associated vehicle imprints. The frequency of barging is also concerning and would need to be investigated further with the Department of Marine Resources and Inland Fish and Wildlife.

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Installing a pier or other structures to make this a working waterfront would require significant review from DEP and the structure proposed would have to meet the standards under NRPA and Shoreland Zoning. It is unlikely that anything such as this will be allowed in the sand dune environment and therefore, if the town wishes to install barging in 2 structure on the shoreline, the activity would need to be moved elsewhere.

For the future of the barging activities and to ensure the activity is not causing long-term negative impacts to the coastal wetland, the town can request a survey be completed and a study to determine if there are alternative options to the activity like determining a different location to perform necessary barge work and reduce the amount of barging that is occurring.

If you have any further questions or concerns, please feel free to contact Maine DEP.

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To: Board of Selectmen
From: ad hoc Finance Committee
Date: 3/20/2024
RE: Status Report to the Board of Selectmen

Task 01 (Historical Overview of TOCI Budget) activities to date.

We have looked at the Town's audits, tax records and budgets from 2008 through 2022 in order to provide a picture of where we started and how we got to where we are today. We are planning to provide graphs of the following:

1. Expenses broken out by categories and how they've changed or not. For example, Education was 48% of the budget in 2008 and 39% of the budget in 2022. Public service and solid waste was 9% of the budget in 2008 and 14% of the budget in 2022.
2. How revenue and expenses have changed. Although both have increased over the years as one would expect, net revenue from Governmental Activities has remained fairly level.
3. How the tax base and mil rates have changed (assessed values and RE taxes). Our mil rate has gone from 20.13% in 2008 to 9.39% in 2023 while the tax base has climbed from \$176,271,000 in 2017-2018 (the earliest year I have to date) to \$329,774,100 in 2023-2024.
4. What this has meant for a typical home on Chebeague. A home assessed at \$137,500 in 2011 paid \$2,618 in RE taxes. That same home was assessed at \$252,800 in 2022 and paid \$3,018 in RE taxes.

We are also looking at our debt service and what kind of an impact future projects and capital improvements will have on the mil rate as we incur more debt.

Finally we are looking at the Undesignated Fund Balance to track its funding and uses over this time period.

We continue to look at other data that might be useful for the Board and would welcome any suggestions.

Task 02 - Capital Inventory

The Committee has collected information from previous effort, such as the Capital Planning Committee (around 2015), subsequent Selectboard efforts (as recent as 2019) and various lists supplied by town staff such as the Building and Personal property schedule supplied to MMA Risk Management Services for insurance purposes.

We also checked various other town websites and discovered a very structured approach used by the Town of Pownal. We contacted Pownal and received a worksheet that has been used for some time to manage capital assets in that town.

We are currently in the process of transferring Chebeague data into this format in order to evaluate the tool for possible use and collect the basic inventory information.

Task 04 – (purpose, size, membership criteria and format of a TOCI Finance Committee)

The Committee looked at other Maine towns scanning ordinances, minutes and other references to 'Budget' or 'Finance' Committees. Of the 35 or so hits you get on a google search we focused on about 10 towns including Franklin, Wayne, Penobscot, Vinalhaven, North Haven, Long Island and Pownal that seem to have similarities to Chebeague in one aspect or another. Additionally we spoke directly with Town staff on Vinalhaven and Long Island. We also attended a meeting of the Long Island committee virtually. While Towns vary widely in all aspects of government, we offer these preliminary observations discussed by the committee.

1. Purpose – Most committees are described as advisory and working in a review capacity on budget tracking, proposed budget line items, capital requests
2. Size, Membership and Criteria – Sizes vary from 5 to 11, memberships are at large citizens and Town representatives (often non-voting). Criteria is often left to the appointing body though some require residency.
3. Format – By 'format' the committee took the meaning to be a highly defined standing committee or a less formal approach. Most town website that mention a budget or finance committee have some sort enabling document, Typically, an ordinance, by-laws or charter.

We intend to expand on these concepts to some degree in order to:

1. delve a little deeper into what role a finance committee could play in the current budget process and assess the efficiency of the current process,
2. determine the benefits and burdens of forming a standing finance committee and,
3. recommendations for potential action at the next annual town meeting,
4. determine how the observations above may or may not apply to Chebeague.

Task 05 – Public Outreach

The committee has set a date of April 27, 2024 for a public workshop to discuss the committee's work, especially as it applies to forming a separate standing committee to assist in the annual budget activities and long-term financial planning.

We have yet to determine the exact format but have discussed using a brief PowerPoint presentation to summarize the ad hoc committee's findings and moderate a community discussion on relevant topics.

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FY'24 MoU Follow Up Responses

Town of Chebeague Island Budget Workshop
March 2024



REC QUESTION #1 – AFTERSCHOOL PROGRAMS

Provide a list of current children's programs, what they are and how many afterschool programs there are currently available?

- **AFTER-SCHOOL PROGRAMMING**

- Split 50/50 with Chebeague Island School (3pm – 4:30pm)
 - CIS runs with teachers under grant Monday's and Wednesday's
 - CRC runs it on Tuesdays & Thursdays
- CRC is currently negotiating to take over 100% of afterschool programming from CIS once their grant terminates.
 - CRC is considering extending afterschool service to include Friday care.
 - Exploring how to pay for this program as a CRC membership covered program.
- Activities include trivia, various gym sports & games, arts & crafts, outside playtime, and ice skating at Sanford's pond.

REC QUESTION #1 – FALL & WINTER PROGRAMMING

Provide a list of current children's programs, what they are and how many afterschool programs there are currently available?

- **FALL & WINTER**

- The following programming is included as part of CRC membership for children & teens:

- **Recurring Programming:**

- Tuesday night Pick Up Basketball 5:30pm – 7pm
- Friday night scheduled monthly Game Night using the Teen Room and Gym 7pm – 9pm
- Movie & Sports Viewing Nights (basketball and football games).
- Disco Mini Golf Nights
- Family Hot Dog & Pizza Nights

- **Seasonal Programming:**

- Spring Break Events
- Pumpkin Carving
- Holiday Kids' Craft Fair
- Lost Valley – Learn to Ski or Snow Board Program
- Polar Plunge



REC QUESTION #1 – SUMMER PROGRAMMING

Provide a list of current children's programs, what they are and how many afterschool programs there are currently available?

- **SUMMER**
 - **CRC Programming**
 - **Camps (Separate Fee):**
 - Survival, Rippleffect Overnight Camp, Adventure, Camp Chebeague (field games & swimming),
 - Aquaculture Camp, Ultimate Frisbee, Lego, Theater, Soccer, Pickleball & Mini Golf,
 - Art (Beginner & Advanced), Golf
 - **Swimming Lessons (Separate Fee)**
 - **Teen Center Thursdays (MS) & Fridays (HS)**
 - **KP Camps (Separate Fee)**
 - KP Periwinkle Camps Age 12 months – 3 years
 - KP Starfish Camps Age 3 & 4 – Pre-K



REC QUESTION #2 – KP NET REVENUE

Document your intentions for the net revenue you're showing as per your comments regarding future developments. Include CRC and KP, please.

- **Kids' Place is extremely fortunate to benefit from a small group of donors who donated in excess of \$100k to KP in FY'23,**
 - These donors have pledged significant funds directly to Kids' Place for the next three years (initial contributions were made in 2023).
 - Those funds are classified as restricted on the CRC's balance sheet, and were not fully utilized during FY'23.
 - \$75,000 in donation revenue shown in the FY'24 budget represents a balance sheet draw from the restricted funds account holding those restricted funds.
- **Providing early childhood development programs on the Island is fundamentally uneconomic and unlikely to be feasible without public support.**
 - Existing restricted funds, and continued support from these motivated donors will help finance Kids' Place long term plan to generate a breakeven level of cash flow in five years via offering a competitive education that attracts greater numbers of mainland families.
 - By investing today in future revenue growth, the CRC's goal is to increase the long-term financial resiliency of the Kids' Place.
 - Cost cutting does not represent a credible strategy to achieving long term cash flow sustainability for Kids' Place operations.
 - Without continued financial support from this motivated group of donors, the CRC, and annual Town allocations / tuition subsidies, delivery of early childhood education on the island is fundamentally at risk.
- **Net revenues at FYE'24 will likely enter dedicated KP capital reserve or securities accounts for future capital needs.**
 - Capital expense reserves are not included in the FY'24 Kids' Place budget.
 - KP is expecting significant capital needs following an upcoming capital needs assessment, last estimated at ~\$155k in 2016.
 - While the Town supports 100% of the school budget, a Town allocation of \$30,000 will only cover 16% of the KP budget before capital reserves.
 - Investment in Kids' Place long term capital needs is critical to attracting families to the Island and supporting long-term school enrollment.



REC QUESTION #2 – CRC NET REVENUE

Document your intentions for the net revenue you're showing as per your comments regarding future developments. Include CRC and KP, please.

Item	PF 2024 Budget
Total CRC Expenses	(455,561)
Total KP Operating Expenses (From KP Budget)	182,540
Total Rec Div. Operating Expense	(273,021)
CRC Specific Donations	85,000
CRC Specific Grant Revenue	-
CRC Specific Fundraising	32,000
CRC Charitable Revenue	117,000
CRC Ancillary Program Revenue	38,200
Total Rec. Div. Pre-Membership Revenue	155,200
Rec Div. OpEx Net of Pre-Membership Revenue	(117,821)
Town Allocation / Membership Subsidy*	75,500
CRC Membership Revenue	46,000
Total Membership Revenue	121,500
Non-KP Budgeted Net Revenue (Estimated)	3,679

* This represents non-KP Town Allocation to CRC

- Projected CRC (non- KP) operational net revenue is assumed to be de minimis for PF'24. No return on securities assumption is included in PF'24.
- Like KP, the CRC PF'24 budget does not reflect capital reserves, unrealized gains / losses on securities, or depreciation expense.
- Future capital expenditures for CRC are expected to be significant and will be fully scoped following a new capital needs assessment during FY'24.
- When last assessed in 2016, future CRC capital needs were expected to be ~\$572k.
- If material, excess net revenue attributable to CRC operations during FY'24 is expected to be moved to capital reserve or securities accounts in support of upcoming capital needs.

Items shown are not recognized under GAAP, and are shown for indicative purposes only. Actual financial performance may deviate materially from these budgeted projections.



KP QUESTION #3

What are the KP fees, how are they broken out?

<u>Full-time Enrollment Rates*</u>		<u>Rates</u> <u>Seasonal and Drop-in Rates</u>	
Full Day: Under 12 months	\$63.00	Full Day: Under 12 months	\$79.00
Full Day: Under 30 months	\$52.50	Full Day Under 30 months	\$68.25
Full Day: Over 30 months	\$45.00	Full Day: Over 30 months	\$57.75
Half-day**: 6 months to 12 years	\$40.00	Half-day**: 6 months to 12 years	\$54.00

*Full-time Enrollment refers to minimum of 9 month enrollment

**Half-day is considered 4.5 hours or less and includes before school care for Chebeague Island School Children.

- **Fulltime annual cost (50 weeks / year)**
 - For under 12 months: \$15,750
 - For under 30 months: \$13,125
 - For over 30 months: \$11,250
- **Projected tuition revenue in during PF'24: \$64,796.**
- **Expected tuition revenue during PF'24 is more than twice Kids Place Town Allocation request for FY'24.**



KP QUESTION #4

Where is the \$75,000 in donations being held? Is it invested?

- **Excess restricted funds for KP are held in a checking / operating account separate from CRC's accounts.**
- **CRC is conducting a comprehensive analysis around:**
 - Ongoing daily liquidity needs at both KP and CRC, as current cash allocations are inefficient.
 - Professionalizing the day-to-day management of securities investment accounts for KP and CRC.
 - CRC expects to contract with a Registered Investment Advisor during FY'24.
 - The board will need to craft an investment policy which is expected to be conservative in nature while aiming to generate returns that modestly exceed inflation.
 - Optimal fund allocations between operational checking accounts, capital reserve accounts, and securities accounts at both KP and CRC relative to updated capital need estimates.
- **CRC and KP will maintain segregated securities investment accounts to facilitate future restricted giving specifically designated for either division.**



APPENDIX A – KP TUITION COMPARABLE ANALYSIS

KP TUITION REMAINS COMPETITIVE IN SPITE OF SMALL SCALE AND ISLAND LOCATION

Child Cost Care Comparison							
	*Rates per day						
	Kids' Place	Circle Time Preschool, Portland	Little Footsteps, Saco	YMCA	Daycare in Waterville	2023 Study done by Care.com	Average
Full Time Infant	\$63	\$62.80	\$55			\$64.20	\$60.67
Full Time Toddler	\$52.50	\$55.40	\$53			\$58.60	\$55.67
Full Time Preschool (3-5)	\$45	\$49	\$51	\$53	\$43		\$49
Hours	7:30-4:30	7-5:30	7:30-5:30		7:00-5:00		
Additional services	None	?	?		Includes breakfast, lunch and snacks		

- Projected staff salaries for 2.5 full-time employees: \$103,000
- Many mainland day cares do not offer competitive insurance & benefits, provide professional development, or need to cover transportation costs for mainland-based employees.
- Salaries have increased by 29% since 2020. The lead teacher was earning \$17 per hour.
- Other costs have risen by similar amounts in that timeframe as well.



APPENDIX B – KP TUITION SUBSIDY FACTOR

TOWN ALLOCATION SHOWN AS PERCENTAGE OF TUITION AFTER CRC FUNDRAISING

	<u>PF 2024</u>	
Total Operating Expenditure	(182,540)	
Grants + Fundraising + Other	39,500	
FOKP Restricted Funds Draw	75,000	
Pre-Tuition Expense	<u>(68,040)</u>	
Tuition	64,796	Town Subsidy
Town Allocation / Tuition Subsidy	<u>20,000</u>	Of Total Tuition
Total Tuition Revenue	<u>84,796</u>	24%
Net Revenue (Pre-Capital Reserves)	<u>16,756</u>	

- *Items shown are not recognized under GAAP, and are shown for indicative purposes only.*
- *Actual financial performance may deviate materially from these budgeted projections.*



APPENDIX C – MEMBERSHIP COST COMPARISON ANALYSIS

NON-KP TOWN ALLOCATION SHOWN AS HOUSEHOLD MEMBERSHIP SUBSIDY

Type	Month	Average Annual Membership Cost*	Membership Contribution Factor	Chebeague Housing Units**
Town Membership Subsidy / House	12.24	146.89	62%	514
PF'24 Membership Rev / House	7.46	89.49	38%	
Total Membership Rev / House	19.70	236.38		

Comparable Family Membership Costs At Non-Municipal (Privately Funded) Centers

Lincoln County YMCA***	79.00	948.00
S.Maine YMCA (\$30.2k Income)	53.00	636.00
S.Maine YMCA (\$64.2k+ Income)	92.00	1,104.00

S. Maine YMCA Locations include: Freeport, Biddeford, Standish, & Portland

**Shown as proxy for family memberships for presentation simplicity and comparison purposes across multiple membership classes which are expected to be simplified in FY'24.*

Note: not every house on Chebeague maintains a CRC membership.

***Per 2020 Decennial Census*

****Join Fee Excluded*

- Items shown are not recognized under GAAP, and are shown for indicative purposes only.*
- Actual financial performance may deviate materially from these budgeted projections.*



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	Expense					Init Req vs	Init Req vs
	2022	2023	2024	2024	2025	Curr Bud	Curr Bud
	Actual	Actual	Budget	YTD	Initial	Change \$	Change %
Dept: 1300 Admin & Board of Selectman							
1000 Wages - Full Time	148,489.76	154,446.70	167,523.00	140,425.91	233,626.00	66,103.00	39.46%
T.A, Bookkeeper, Clerk, Deputy Clerk. Recommended 3%COLA adjustment.							
1010 Wages- Part time	19,107.76	30,369.00	29,960.00	14,505.21	3,120.00	-26,840.00	-89.59%
Custodian							
1110 Elected Officials	6,000.00	4,800.00	6,000.00	2,400.00	6,000.00	0.00	.00%
1300 Bank Fees	175.30	214.45	300.00	124.85	300.00	0.00	.00%
2010 Gasoline	562.31	1,021.50	1,000.00	475.00	1,000.00	0.00	.00%
2030 Telephone	3,338.00	3,501.60	3,200.00	2,432.04	3,400.00	200.00	6.25%
One time cost of \$1,000 for new phone system.							
2041 Technology	18,752.99	21,470.99	31,236.00	28,083.12	33,000.00	1,764.00	5.65%
Annual Cost \$28,300. One time cost of \$4,995 for TRIO Web Hosting.							
3010 Advertising	1,363.00	673.75	900.00	368.00	900.00	0.00	.00%
3040 Equipment Maint.	132.31	0.00	0.00	0.00	0.00	0.00	.00%
3140 Membership Dues	3,452.90	3,897.00	3,700.00	3,707.64	3,700.00	0.00	.00%
3160 Miscellaneous Expenses	3,511.76	5,244.26	450.00	0.00	450.00	0.00	.00%
3202 Janitorial	89.43	173.15	250.00	562.00	250.00	0.00	.00%
3210 Postage	2,378.28	1,420.14	2,000.00	1,480.95	2,000.00	0.00	.00%
3220 Printing	2,107.37	1,985.68	1,800.00	1,426.70	1,800.00	0.00	.00%
3240 Publications	0.00	35.00	0.00	0.00	0.00	0.00	.00%
3250 Reg of Deeds	88.00	19.00	500.00	0.00	250.00	-250.00	-50.00%
3300 Office Supplies	3,958.74	1,602.36	4,000.00	3,924.70	4,000.00	0.00	.00%
3335 Travel	4,458.00	2,866.33	3,000.00	3,077.62	3,000.00	0.00	.00%
3405 Meetings at Hall	4,000.00	4,000.00	4,000.00	2,000.00	4,000.00	0.00	.00%

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Expense

	2022 Actual	2023 Actual	2024 Budget	2024 YTD	2025 Initial	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept: 1300 Admin & Board of Selectman CONT'D							
4000 Building Maintenance	417.75	64.00	500.00	1,312.07	1,500.00	1,000.00	200.00%
One time \$1,000 purchase of AC unit to be replaced.							
4010 Rental of Equipment	790.69	1,208.73	1,000.00	600.98	1,000.00	0.00	.00%
5000 Contract Services	3,797.83	3,588.94	5,000.00	3,319.72	5,000.00	0.00	.00%
5010 Audit	0.00	6,500.00	17,250.00	20,850.00	17,250.00	0.00	.00%
5240 Training	2,370.41	660.00	1,500.00	666.43	1,500.00	0.00	.00%
5251 Sanitation	525.00	0.00	0.00	0.00	0.00	0.00	.00%
Admin & Board of Selectman	229,867.59	249,762.58	285,069.00	231,742.94	327,046.00	41,977.00	14.73%

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Expense

	2022 Actual	2023 Actual	2024 Budget	2024 YTD	2025 Initial	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept: 1400 Assessor							
3250 Reg of Deeds	214.00	85.00	250.00	99.00	250.00	0.00	.00%
3390 Assessing Maps	0.00	1,853.00	1,800.00	0.00	1,800.00	0.00	.00%
5000 Contract Services	12,000.00	12,000.00	12,600.00	5,200.00	12,600.00	0.00	.00%
Assessor	12,214.00	13,938.00	14,650.00	5,299.00	14,650.00	0.00	.00%

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Expense

	2022 Actual	2023 Actual	2024 Budget	2024 YTD	2025 Initial	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept: 1650 Elections/Bd Regis.							
1010 Wages- Part time	738.50	760.50	1,000.00	441.00	1,000.00	0.00	.00%
Elections/Bd Regis.	738.50	760.50	1,000.00	441.00	1,000.00	0.00	.00%

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		Expense					Init Req vs	Init Req vs
		2022	2023	2024	2024	2025	Curr Bud	Curr Bud
		Actual	Actual	Budget	YTD	Initial	Change \$	Change %
Dept: 1700 Planning								
	1070 Geographic Information Sy	0.00	500.00	0.00	550.00	550.00	550.00	100.00%
	3010 Advertising	0.00	110.00	200.00	0.00	200.00	0.00	.00%
	3210 Postage	0.00	0.00	100.00	0.00	100.00	0.00	.00%
	3240 Publications	0.00	40.00	50.00	0.00	50.00	0.00	.00%
	5090 Consulting	2,000.00	0.00	3,000.00	0.00	3,000.00	0.00	.00%
	5240 Training	0.00	70.00	175.00	0.00	175.00	0.00	.00%
	MMA training							
	Planning	2,000.00	720.00	3,525.00	550.00	4,075.00	550.00	15.60%

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Expense

	2022 Actual	2023 Actual	2024 Budget	2024 YTD	2025 Initial	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept: 1900 Legal Services							
5540 General Admin.	5,996.24	17,749.29	23,000.00	7,544.00	23,000.00	0.00	.00%
Legal Services	5,996.24	17,749.29	23,000.00	7,544.00	23,000.00	0.00	.00%

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	Expense						
	2022	2023	2024	2024	2025	Init Req vs	Init Req vs
	Actual	Actual	Budget	YTD	Initial	Curr Bud	Curr Bud
						Change \$	Change %
Dept: 2100 Law Enforcement Services							
1010 Wages- Part time Parking Attendant. 3% COLA adjustment.	6,708.28	6,644.56	8,653.00	5,106.98	8,910.00	257.00	2.97%
2010 Gasoline	889.55	1,160.01	1,400.00	787.72	1,400.00	0.00	.00%
3335 Travel	1,487.25	1,133.50	1,300.00	970.90	1,300.00	0.00	.00%
5000 Contract Services Sheriff Contract, Internet, Rich Plumbing, Cottage Rental	39,068.06	77,009.61	45,382.00	44,896.53	41,800.00	-3,582.00	-7.89%
Law Enforcement Services	48,153.14	85,947.68	56,735.00	51,762.13	53,410.00	-3,325.00	-5.86%

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	Expense					Init Req vs	Init Req vs
	2022	2023	2024	2024	2025	Curr Bud	Curr Bud
	Actual	Actual	Budget	YTD	Initial	Change \$	Change %
Dept: 2200 Fire & Rescue Services							
1010 Wages- Part time	46,040.89	63,470.77	74,028.00	44,934.89	52,750.00	-21,278.00	-28.74%
1135 Stipend	0.00	0.00	0.00	0.00	21,300.00	21,300.00	100.00%
2000 Electricity	1,878.93	265.32	3,000.00	155.43	3,000.00	0.00	.00%
2010 Gasoline	738.29	522.75	750.00	179.75	750.00	0.00	.00%
2020 Heating Fuel	7,424.03	7,588.35	5,500.00	6,549.01	5,500.00	0.00	.00%
2030 Telephone	2,204.49	2,100.07	2,100.00	1,563.35	3,000.00	900.00	42.86%
2041 Technology	0.00	0.00	2,500.00	1,844.69	610.00	-1,890.00	-75.60%
2080 Diesel	673.63	263.79	550.00	150.90	550.00	0.00	.00%
3040 Equipment Maint.	16,861.87	15,608.30	15,000.00	15,385.72	18,600.00	3,600.00	24.00%
3140 Membership Dues	1,388.32	1,560.00	1,300.00	0.00	2,470.00	1,170.00	90.00%
3200 Firefighting/Rescue Supplies	7,212.32	5,215.64	5,500.00	6,772.55	6,000.00	500.00	9.09%
3202 Janitorial	89.17	0.00	65.00	15.98	65.00	0.00	.00%
3300 Office Supplies	0.00	0.00	0.00	185.67	0.00	0.00	.00%
3335 Travel	1,266.50	416.20	2,000.00	445.92	3,000.00	1,000.00	50.00%
3350 Uniforms & Clothing	465.00	0.00	250.00	0.00	250.00	0.00	.00%
4000 Building Maintenance	1,605.93	1,673.41	4,000.00	2,151.09	4,000.00	0.00	.00%
5000 Contract Services	11,705.63	13,973.36	13,200.00	8,370.14	13,200.00	0.00	.00%
5240 Training	890.99	1,628.00	7,000.00	3,970.16	7,000.00	0.00	.00%
6110 Communication	4,511.55	9,239.06	7,500.00	6,800.57	7,500.00	0.00	.00%
6230 Apparel / Gear	228.00	3,046.68	1,500.00	3,296.22	1,500.00	0.00	.00%
Fire & Rescue Services	105,185.54	126,571.70	145,743.00	102,772.04	151,045.00	5,302.00	3.64%

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Expense

	2022 Actual	2023 Actual	2024 Budget	2024 YTD	2025 Initial	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept: 2400 Code Enforcement							
1010 Wages- Part time	26,820.00	28,080.00	40,000.00	25,405.00	50,000.00	10,000.00	25.00%
2030 Telephone	0.00	0.00	0.00	0.00	900.00	900.00	100.00%
2041 Technology	0.00	0.00	0.00	0.00	5,000.00	5,000.00	100.00%
3140 Membership Dues	0.00	0.00	0.00	0.00	100.00	100.00	100.00%
3240 Publications	0.00	0.00	0.00	0.00	1,500.00	1,500.00	100.00%
5240 Training	0.00	295.00	255.00	0.00	250.00	-5.00	-1.96%
Code Enforcement	26,820.00	28,375.00	40,255.00	25,405.00	57,750.00	17,495.00	43.46%

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Expense							
	2022	2023	2024	2024	2025	Init Req vs	Init Req vs
	Actual	Actual	Budget	YTD	Initial	Curr Bud Change \$	Curr Bud Change %
Dept: 2500 Harbormaster & Shellfish							
1010 Wages- Part time	23,797.62	24,207.20	27,592.00	19,540.31	28,416.00	824.00	2.99%
Based on 3% COLA Adjustment.							
2010 Gasoline	600.08	315.17	600.00	93.44	600.00	0.00	.00%
2030 Telephone	250.00	275.00	300.00	225.00	300.00	0.00	.00%
2041 Technology	0.00	0.00	1,085.00	1,850.00	1,085.00	0.00	.00%
Online Mooring Website- Annual Fee							
3040 Equipment Maint.	894.99	320.00	0.00	0.00	0.00	0.00	.00%
3120 Marine Supplies	788.88	672.50	500.00	278.00	500.00	0.00	.00%
3140 Membership Dues	150.00	150.00	150.00	0.00	150.00	0.00	.00%
3350 Uniforms & Clothing	0.00	0.00	150.00	0.00	150.00	0.00	.00%
5240 Training	275.00	854.82	750.00	0.00	750.00	0.00	.00%
Harbormaster & Shellfish	26,756.57	26,794.69	31,127.00	21,986.75	31,951.00	824.00	2.65%

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		Expense						
		2022	2023	2024	2024	2025	Init Req vs	Init Req vs
		Actual	Actual	Budget	YTD	Initial	Curr Bud	Curr Bud
							Change \$	Change %
Dept: 2600 Animal Control								
1010 Wages- Part time		2,400.00	4,000.00	3,200.00	1,600.00	3,200.00	0.00	.00%
2030 Telephone		300.00	300.00	300.00	225.00	300.00	0.00	.00%
3160 Miscellaneous Expenses		35.00	35.00	100.00	35.00	100.00	0.00	.00%
3290 Shelter		487.64	566.28	500.00	424.71	500.00	0.00	.00%
3350 Uniforms & Clothing		0.00	0.00	150.00	0.00	150.00	0.00	.00%
5240 Training		18.88	75.00	600.00	0.00	600.00	0.00	.00%
	Animal Control	3,241.52	4,976.28	4,850.00	2,284.71	4,850.00	0.00	.00%

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	Expense					Init Req vs	Init Req vs
	2022	2023	2024	2024	2025	Curr Bud	Curr Bud
	Actual	Actual	Budget	YTD	Initial	Change \$	Change %
Dept: 3100 Public Services							
1000 Wages - Full Time	88,826.19	94,500.09	96,388.00	66,753.93	97,470.00	1,082.00	1.12%
Based on 3% COLA Adjustment.							
1010 Wages- Part time	2,136.30	1,898.00	3,500.00	450.50	3,500.00	0.00	.00%
1020 Overtime	4,593.34	7,049.44	5,000.00	1,618.48	5,000.00	0.00	.00%
2000 Electricity	1,451.86	264.55	2,000.00	217.72	2,000.00	0.00	.00%
2010 Gasoline	3,511.85	2,802.49	3,000.00	1,585.30	3,000.00	0.00	.00%
2020 Heating Fuel	3,002.67	3,643.20	3,200.00	3,697.58	3,200.00	0.00	.00%
2030 Telephone	1,333.56	1,220.37	1,000.00	882.70	1,000.00	0.00	.00%
2041 Technology	0.00	0.00	2,500.00	1,537.69	610.00	-1,890.00	-75.60%
2080 Diesel	6,134.55	10,072.96	8,000.00	8,901.98	8,000.00	0.00	.00%
3040 Equipment Maint.	12,384.16	19,197.82	17,000.00	11,777.96	17,000.00	0.00	.00%
3120 Marine Supplies	991.68	977.59	3,000.00	0.00	3,000.00	0.00	.00%
3140 Membership Dues	43.20	0.00	0.00	0.00	0.00	0.00	.00%
3160 Miscellaneous Expenses	151.92	0.00	0.00	0.00	0.00	0.00	.00%
3202 Janitorial	0.00	139.06	100.00	0.00	100.00	0.00	.00%
3300 Office Supplies	425.24	355.42	200.00	408.31	200.00	0.00	.00%
3335 Travel	3,004.00	2,789.50	2,800.00	2,897.60	2,800.00	0.00	.00%
3350 Uniforms & Clothing	0.00	294.99	800.00	786.59	800.00	0.00	.00%
4000 Building Maintenance	918.60	414.95	2,000.00	1,781.94	2,000.00	0.00	.00%
4010 Rental of Equipment	6,107.52	3,318.95	0.00	0.00	0.00	0.00	.00%
4600 Cold Patch	0.00	2,857.20	2,500.00	568.00	2,500.00	0.00	.00%
4605 Culverts & Drainage	1,201.19	0.00	1,000.00	0.00	1,000.00	0.00	.00%
4630 Road Materials	16,809.10	8,935.64	15,000.00	1,572.00	12,000.00	-3,000.00	-20.00%
4640 Winter Road Materials	6,130.33	9,310.72	8,000.00	4,857.42	8,000.00	0.00	.00%
4645 Street Signs	764.51	249.05	0.00	0.00	500.00	500.00	100.00%
5000 Contract Services	2,401.00	1,110.08	5,000.00	189.00	3,000.00	-2,000.00	-40.00%
5020 Barging	19,642.56	16,279.40	16,000.00	5,836.50	16,000.00	0.00	.00%

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	Expense					Init Req vs	Init Req vs
	2022	2023	2024	2024	2025	Curr Bud	Curr Bud
	Actual	Actual	Budget	YTD	Initial	Change \$	Change %
<hr/>							
Dept: 3100 Public Services CONT'D							
5230 Striping/Crosswalks	0.00	0.00	100.00	0.00	100.00	0.00	.00%
5240 Training	0.00	261.50	500.00	0.00	500.00	0.00	.00%
6010 Tools	1,907.14	1,369.63	2,500.00	854.99	1,500.00	-1,000.00	-40.00%
6120 Safety Equipment	289.84	901.61	500.00	0.00	500.00	0.00	.00%
Public Services	184,162.31	190,214.21	201,588.00	117,176.19	195,280.00	-6,308.00	-3.13%

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	Expense					Init Req vs	Init Req vs
	2022	2023	2024	2024	2025	Curr Bud	Curr Bud
	Actual	Actual	Budget	YTD	Initial	Change \$	Change %
Dept: 3200 Solid Waste							
1010 Wages- Part time	27,379.09	26,330.69	41,055.00	21,659.70	45,000.00	3,945.00	9.61%
2 Employees. Based on 3% COLA Adjustment.							
2000 Electricity	845.83	234.75	1,100.00	217.72	1,100.00	0.00	.00%
2030 Telephone	733.35	620.37	580.00	404.62	940.00	360.00	62.07%
\$300 added for cell phone reimbursement.							
3040 Equipment Maint.	268.00	64.00	2,000.00	1,689.47	2,000.00	0.00	.00%
3202 Janitorial	389.07	319.18	400.00	845.48	400.00	0.00	.00%
3350 Uniforms & Clothing	0.00	0.00	250.00	159.83	250.00	0.00	.00%
4000 Building Maintenance	462.00	0.00	750.00	0.00	750.00	0.00	.00%
4655 Chipping/Grinding Brush	21,680.00	229.50	22,582.00	22,760.00	22,582.00	0.00	.00%
Chipping increase (\$20,900) and cost of barging (\$1,680)							
5020 Barging	45,667.85	62,637.25	47,000.00	30,830.00	52,000.00	5,000.00	10.64%
5110 Hauling	81,621.77	73,457.19	85,000.00	51,497.93	95,000.00	10,000.00	11.76%
ECO Maine is raising prices. This line item still needs attention.							
5120 Chebeague Landfill Monito	523.00	14,996.80	576.00	595.00	11,280.00	10,704.00	1858.33%
5130 Hazardous Waste	4,493.78	5,766.26	6,000.00	207.93	6,000.00	0.00	.00%
5240 Training	618.56	519.95	650.00	374.02	1,000.00	350.00	53.85%
5251 Sanitation	4,300.00	3,162.50	3,500.00	1,150.00	3,500.00	0.00	.00%
Solid Waste	188,982.30	188,338.44	211,443.00	132,391.70	241,802.00	30,359.00	14.36%

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Expense							
	2022	2023	2024	2024	2025	Init Req vs	Init Req vs
	Actual	Actual	Budget	YTD	Initial	Curr Bud	Curr Bud
						Change \$	Change %
Dept: 4400 Misc-Mainland							
9110 ..	0.00	22,978.00	23,897.00	23,897.00	24,853.00	956.00	4.00%
Annual payment to Yarmouth towards Cousins Repair Reserve.							
Misc-Mainland	0.00	22,978.00	23,897.00	23,897.00	24,853.00	956.00	4.00%

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Expense

	2022 Actual	2023 Actual	2024 Budget	2024 YTD	2025 Initial	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept: 4600 Contributions							
3150 Chebeague Island Library	29,750.00	25,000.00	25,000.00	12,500.00	25,000.00	0.00	.00%
3151 Community Center	17,250.00	34,500.00	38,500.00	19,250.00	37,200.00	-1,300.00	-3.38%
3164 Visiting Nurse and Hospice	0.00	1,000.00	1,000.00	1,000.00	1,646.00	646.00	64.60%
Visiting Nurse \$1,250. LifeFlight \$396							
3166 Island Council	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	0.00	.00%
3167 Chebeague Recreation Center	38,250.00	59,500.00	59,500.00	29,750.00	59,500.00	0.00	.00%
3168 CRC - Kids Place	10,000.00	20,000.00	20,000.00	10,000.00	30,000.00	10,000.00	50.00%
3169 Island Commons Resource Center	1,500.00	3,000.00	10,000.00	10,000.00	10,000.00	0.00	.00%
Contributions	103,750.00	150,000.00	161,000.00	89,500.00	170,346.00	9,346.00	5.80%

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Expense

	2022 Actual	2023 Actual	2024 Budget	2024 YTD	2025 Initial	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept: 5810 Genl Assistance							
3160 Miscellaneous Expenses	0.00	0.00	500.00	0.00	500.00	0.00	.00%
Genl Assistance	0.00	0.00	500.00	0.00	500.00	0.00	.00%

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Expense

	2022 Actual	2023 Actual	2024 Budget	2024 YTD	2025 Initial	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept: 5910 Health Services							
1010 Wages- Part time	1,500.00	2,500.00	2,000.00	1,000.00	2,000.00	0.00	.00%
Health Services	1,500.00	2,500.00	2,000.00	1,000.00	2,000.00	0.00	.00%

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Expense

	2022 Actual	2023 Actual	2024 Budget	2024 YTD	2025 Initial	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept: 6200 Cemetery							
1010 Wages- Part time	5,391.00	4,653.00	6,350.00	3,734.65	6,350.00	0.00	.00%
2010 Gasoline	162.17	128.71	250.00	135.44	250.00	0.00	.00%
3040 Equipment Maint.	0.00	230.48	500.00	11.99	500.00	0.00	.00%
3140 Membership Dues	0.00	0.00	50.00	0.00	50.00	0.00	.00%
3163 Cemetery general fund	399.92	1,036.13	600.00	150.18	600.00	0.00	.00%
5000 Contract Services	6,335.73	4,150.00	6,000.00	1,750.00	6,000.00	0.00	.00%
5240 Training	0.00	0.00	150.00	200.00	150.00	0.00	.00%
Cemetery	12,288.82	10,198.32	13,900.00	5,982.26	13,900.00	0.00	.00%

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Expense

	2022 Actual	2023 Actual	2024 Budget	2024 YTD	2025 Initial	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept: 6900 Debt Service							
6500 Maine Bond Bank Interest	50,910.35	38,361.44	15,728.00	0.00	10,625.00	-5,103.00	-32.45%
6510 Maine Bond Bank Principal	161,719.00	169,183.00	177,178.00	177,178.00	185,852.00	8,674.00	4.90%
Day off date 11/1/27							
6511 MMB School Renovation Interest	38,068.19	36,567.52	35,027.00	17,904.58	34,245.00	-782.00	-2.23%
6512 MMB School Renovation Principa	80,250.00	80,250.00	80,250.00	80,250.00	80,250.00	0.00	.00%
Pay off date 11/1/38							
6516 MBB Plow Truck Interest	3,574.87	1,034.37	902.00	485.67	833.00	-69.00	-7.65%
6517 MBB Plow Truck Principal	0.00	20,666.65	20,667.00	20,666.67	20,667.00	0.00	.00%
Pay off date 11/1/27							
6520 MMB Broadband Interest	0.00	5,203.35	46,261.00	12,559.47	39,795.00	-6,466.00	-13.98%
Interest of \$35,957 added in the case the rest of the \$725 K is bonded							
6521 MMB Broadband Principal	0.00	0.00	12,500.00	12,500.00	38,342.00	25,842.00	206.74%
Pay off date 11/1/42							
6550 MMB Dredging Interest	0.00	4,520.05	8,408.00	4,570.83	6,928.00	-1,480.00	-17.60%
6551 MMB Dredging Principal	0.00	0.00	41,667.00	41,666.67	41,668.00	1.00	.00%
Pay off date 11/1/28							
Debt Service	334,522.41	355,786.38	438,588.00	367,781.89	459,205.00	20,617.00	4.70%

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Expense

	2022 Actual	2023 Actual	2024 Budget	2024 YTD	2025 Initial	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept: 7500 Benefits & Insurance							
1015 Pay Raises	10,000.00	10,000.00	0.00	0.00	10,000.00	10,000.00	100.00%
Bonus Pay to the Town employees who work over 24 hours.							
1210 Health/Life Insurance	84,992.95	102,593.08	103,703.00	76,358.13	103,703.00	0.00	.00%
1220 FICA / MEDICARE	30,193.99	32,962.08	38,971.00	25,019.68	38,971.00	0.00	.00%
1230 ICMA - Retirement	6,988.57	7,880.47	12,675.00	5,011.89	12,675.00	0.00	.00%
1270 Unemployment	2,534.60	1,719.82	2,500.00	2,257.50	2,500.00	0.00	.00%
1280 Workers Comp. Ins.	11,964.90	12,935.50	14,000.00	16,521.90	14,000.00	0.00	.00%
3060 Liability Insurance	11,145.50	16,431.00	22,542.00	34,804.00	22,542.00	0.00	.00%
Benefits & Insurance	157,820.51	184,521.95	194,391.00	159,973.10	204,391.00	10,000.00	5.14%

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Expense

	2022 Actual	2023 Actual	2024 Budget	2024 YTD	2025 Initial	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept: 8000 School Debt and Contingency							
8807 Contingency	1,320.62	0.00	10,000.00	0.00	10,000.00	0.00	.00%
8900 Debt Service	133,477.49	131,797.74	134,364.00	134,363.73	134,364.00	0.00	.00%
School Debt and Contingency	134,798.11	131,797.74	144,364.00	134,363.73	144,364.00	0.00	.00%

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	Expense					Init Req vs	Init Req vs
	2022	2023	2024	2024	2025	Curr Bud	Curr Bud
	Actual	Actual	Budget	YTD	Initial	Change \$	Change %
Dept: 8001 Office of the Superintendent							
8101 Superintendent Salaries	0.00	0.00	33,422.00	21,852.48	70,000.00	36,578.00	109.44%
8102 Secretaries Salaries	0.00	0.00	13,759.00	8,128.97	15,300.00	1,541.00	11.20%
8103 Health Insurance	0.00	0.00	10,963.00	7,307.04	11,512.00	549.00	5.01%
8104 FICA/Medicare	0.00	0.00	2,800.00	1,657.03	4,729.00	1,929.00	68.89%
8106 Worker's Compensation	0.00	0.00	3,000.00	0.00	3,000.00	0.00	.00%
8107 Conferences/Training	0.00	0.00	1,500.00	245.00	1,500.00	0.00	.00%
8110 Communications/Telephone	0.00	0.00	2,800.00	1,861.88	2,500.00	-300.00	-10.71%
8111 Postage	0.00	0.00	500.00	391.61	400.00	-100.00	-20.00%
8112 Advertising	0.00	0.00	400.00	561.17	700.00	300.00	75.00%
8113 Printing	0.00	0.00	1,200.00	498.81	500.00	-700.00	-58.33%
8114 Copier Supplies	0.00	0.00	300.00	269.07	300.00	0.00	.00%
8115 Equipment/Software	0.00	0.00	100.00	0.00	300.00	200.00	200.00%
8116 Travel	0.00	0.00	100.00	0.00	100.00	0.00	.00%
8117 Stipends	0.00	0.00	1,200.00	0.00	1,200.00	0.00	.00%
8118 FICA	0.00	0.00	92.00	0.00	92.00	0.00	.00%
8119 Legal	0.00	0.00	5,000.00	855.40	3,500.00	-1,500.00	-30.00%
8120 Insurance	0.00	0.00	3,000.00	0.00	3,400.00	400.00	13.33%
8121 Dues & Fees	0.00	0.00	500.00	500.77	500.00	0.00	.00%
8122 Miscellaneous	0.00	0.00	500.00	0.00	800.00	300.00	60.00%
8124 Unemployment Compensation	0.00	0.00	800.00	657.04	2,000.00	1,200.00	150.00%
Office of the Superintendent	0.00	0.00	81,936.00	44,786.27	122,333.00	40,397.00	49.30%

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Expense

	2022 Actual	2023 Actual	2024 Budget	2024 YTD	2025 Initial	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept: 8002 Office of the Principal							
8201 Administrative Salaries	0.00	0.00	33,422.00	23,137.92	0.00	-33,422.00	-100.00%
8202 Secretary Salaries	0.00	0.00	13,759.00	8,782.07	15,300.00	1,541.00	11.20%
8203 Health Insurance	0.00	0.00	10,963.00	7,307.04	11,512.00	549.00	5.01%
8204 FICA/Medicare	0.00	0.00	2,800.00	1,764.49	586.00	-2,214.00	-79.07%
8207 Conferences	0.00	0.00	500.00	0.00	500.00	0.00	.00%
8208 Postage	0.00	0.00	100.00	0.00	100.00	0.00	.00%
8209 Printing	0.00	0.00	1,000.00	100.44	500.00	-500.00	-50.00%
8210 Supplies	0.00	0.00	300.00	287.48	300.00	0.00	.00%
8211 Copier Supplies	0.00	0.00	200.00	6.73	200.00	0.00	.00%
8212 Equipment/Repair	0.00	0.00	250.00	0.00	250.00	0.00	.00%
8213 Dues & Fees	0.00	0.00	900.00	425.00	500.00	-400.00	-44.44%
Office of the Principal	0.00	0.00	64,194.00	41,811.17	29,748.00	-34,446.00	-53.66%

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Expense							
	2022	2023	2024	2024	2025	Init Req vs	Init Req vs
	Actual	Actual	Budget	YTD	Initial	Curr Bud Change \$	Curr Bud Change %
Dept: 8003 Elementary Education							
8300 Pre-K Program	0.00	0.00	35,663.00	40,542.32	0.00	-35,663.00	-100.00%
8301 K-2 Teacher's Salaries	0.00	0.00	62,931.00	58,002.15	86,431.00	23,500.00	37.34%
8302 3-5 Teacher's Salaries	0.00	0.00	77,311.00	8,052.73	103,781.00	26,470.00	34.24%
8303 Ed Tech Salaries	0.00	0.00	28,407.00	17,308.00	47,858.00	19,451.00	68.47%
8304 Temporary Salaries	0.00	0.00	2,000.00	0.00	2,000.00	0.00	.00%
8305 Health Insurance	0.00	0.00	43,847.00	14,614.08	34,536.00	-9,311.00	-21.24%
8306 FICA/Medicare	0.00	0.00	11,000.00	8,121.00	14,300.00	3,300.00	30.00%
8309 Assessment Testing	0.00	0.00	500.00	0.00	500.00	0.00	.00%
8310 General Supplies	0.00	0.00	5,000.00	2,551.55	5,000.00	0.00	.00%
8311 Travel Reimbursement	0.00	0.00	750.00	0.00	750.00	0.00	.00%
8312 Books & Periodicals	0.00	0.00	1,500.00	510.05	1,500.00	0.00	.00%
8313 Audio-Visual Materials	0.00	0.00	500.00	440.00	500.00	0.00	.00%
8314 Equipment	0.00	0.00	250.00	0.00	0.00	-250.00	-100.00%
8316 Copier Lease	0.00	0.00	500.00	80.59	0.00	-500.00	-100.00%
8318 MS Tuition	0.00	0.00	87,303.00	36,604.14	45,726.00	-41,577.00	-47.62%
8319 Secondary Tuition	0.00	0.00	214,617.00	124,596.47	240,858.00	26,241.00	12.23%
Elementary Education	0.00	0.00	572,079.00	311,423.08	583,740.00	11,661.00	2.04%

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Expense

	2022 Actual	2023 Actual	2024 Budget	2024 YTD	2025 Initial	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept: 8004 Student and Staff Support							
8401 Course Reimbursement	0.00	0.00	6,200.00	0.00	6,396.00	196.00	3.16%
8402 Other Professional Services	0.00	0.00	2,000.00	-200.00	1,000.00	-1,000.00	-50.00%
8403 Other Professional Services	0.00	0.00	4,000.00	4,000.00	4,000.00	0.00	.00%
8404 Technology Equipment	0.00	0.00	500.00	198.56	500.00	0.00	.00%
8405 Other Purchased Services	0.00	0.00	1,000.00	741.97	1,000.00	0.00	.00%
8406 Software	0.00	0.00	250.00	28.97	1,000.00	750.00	300.00%
8407 Repair	0.00	0.00	500.00	0.00	200.00	-300.00	-60.00%
8408 Regular Stipend	0.00	0.00	12,000.00	5,700.00	19,500.00	7,500.00	62.50%
8409 FICA/Medicare	0.00	0.00	550.00	0.00	1,500.00	950.00	172.73%
8413 Supplies	0.00	0.00	500.00	144.83	0.00	-500.00	-100.00%
8414 Books & Periodicals	0.00	0.00	100.00	0.00	100.00	0.00	.00%
8415 Regular Salaries	0.00	0.00	500.00	0.00	500.00	0.00	.00%
8419 Supplies	0.00	0.00	100.00	76.55	100.00	0.00	.00%
Student and Staff Support	0.00	0.00	28,200.00	10,690.88	35,796.00	7,596.00	26.94%

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Expense

	2022 Actual	2023 Actual	2024 Budget	2024 YTD	2025 Initial	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept: 8005 Special Education							
8501 Teacher's Salaries	0.00	0.00	31,963.00	-4,302.68	64,444.00	32,481.00	101.62%
8502 FICA/Medicare	0.00	0.00	4,200.00	525.47	4,428.00	228.00	5.43%
8503 Ed Tech Salaries	0.00	0.00	0.00	7,064.96	0.00	0.00	.00%
8504 Worker's Compensation	0.00	0.00	500.00	0.00	500.00	0.00	.00%
8505 Test Scoring	0.00	0.00	0.00	867.68	0.00	0.00	.00%
8506 Other Professional Services	0.00	0.00	45,550.00	75,962.29	42,800.00	-2,750.00	-6.04%
8507 Extended Year Program	0.00	0.00	7,530.00	1,721.25	6,460.00	-1,070.00	-14.21%
8508 Supplies	0.00	0.00	250.00	179.95	250.00	0.00	.00%
8509 Testing Supplies	0.00	0.00	250.00	1,502.00	250.00	0.00	.00%
8510 Books & Periodicals	0.00	0.00	100.00	0.00	100.00	0.00	.00%
8515 Health Insurance	0.00	0.00	10,963.00	867.68	11,512.00	549.00	5.01%
8517 Special Educ. Transportation	0.00	0.00	0.00	29,978.74	0.00	0.00	.00%
8518 SpEd Middle School Tuition	0.00	0.00	58,275.00	0.00	57,740.00	-535.00	-.92%
8519 SpEd Secondary Tuition	0.00	0.00	2,500.00	0.00	5,671.00	3,171.00	126.84%
Special Education	0.00	0.00	162,081.00	114,367.34	194,155.00	32,074.00	19.79%

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Expense

	2022 Actual	2023 Actual	2024 Budget	2024 YTD	2025 Initial	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept: 8006 Facilities and Maintenance							
8601 Regular Salaries	0.00	0.00	16,603.00	10,245.59	15,812.00	-791.00	-4.76%
8602 Health Insurance	0.00	0.00	5,482.00	3,653.52	5,757.00	275.00	5.02%
8603 FICA/Medicare	0.00	0.00	1,050.00	1,172.47	1,210.00	160.00	15.24%
8606 Conferences	0.00	0.00	500.00	40.00	500.00	0.00	.00%
8607 Other Contracted Services	0.00	0.00	10,000.00	8,877.37	10,000.00	0.00	.00%
8608 Repair & Maintenance	0.00	0.00	7,500.00	14,729.91	7,500.00	0.00	.00%
8609 Rent for Building CIRC	0.00	0.00	8,000.00	8,000.00	2,500.00	-5,500.00	-68.75%
8611 Insurance	0.00	0.00	2,500.00	2,785.00	2,500.00	0.00	.00%
8612 Supplies	0.00	0.00	2,500.00	204.47	2,500.00	0.00	.00%
8613 Electricity	0.00	0.00	4,500.00	155.81	4,000.00	-500.00	-11.11%
8614 Fuel Oil	0.00	0.00	4,200.00	3,750.19	4,200.00	0.00	.00%
8617 Contracted Services	0.00	0.00	7,500.00	550.00	7,500.00	0.00	.00%
Facilities and Maintenance	0.00	0.00	70,335.00	54,164.33	63,979.00	-6,356.00	-9.04%

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Expense

	2022 Actual	2023 Actual	2024 Budget	2024 YTD	2025 Initial	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept: 8007 Transportation and Buses							
8701 Salaries	0.00	0.00	25,155.00	18,394.23	27,536.00	2,381.00	9.47%
8702 Substitute Salaries	0.00	0.00	500.00	0.00	500.00	0.00	.00%
8703 Health Insurance	0.00	0.00	10,963.00	7,307.04	11,512.00	549.00	5.01%
8704 FICA/Medicare	0.00	0.00	1,900.00	1,039.92	2,146.00	246.00	12.95%
8707 Purchased Professional Service	0.00	0.00	64,500.00	50,634.02	62,000.00	-2,500.00	-3.88%
8708 Repairs	0.00	0.00	12,000.00	7,119.66	10,000.00	-2,000.00	-16.67%
8709 Auto Insurance	0.00	0.00	3,000.00	0.00	2,500.00	-500.00	-16.67%
8711 Fuel	0.00	0.00	5,000.00	2,598.50	6,000.00	1,000.00	20.00%
Transportation and Buses	0.00	0.00	123,018.00	87,093.37	122,194.00	-824.00	-.67%

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Expense

	2022 Actual	2023 Actual	2024 Budget	2024 YTD	2025 Initial	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept: 8008 Food Services							
8801 Regular Salaries	0.00	0.00	21,155.00	11,352.35	19,104.00	-2,051.00	-9.70%
8802 Health Insurance	0.00	0.00	5,482.00	5,480.28	5,475.00	-7.00	-.13%
8803 FICA/Medicare	0.00	0.00	1,600.00	858.12	1,462.00	-138.00	-8.62%
8805 Other Contracted Services	0.00	0.00	1,500.00	1,807.56	1,800.00	300.00	20.00%
8806 Supplies	0.00	0.00	7,000.00	6,120.65	7,500.00	500.00	7.14%
Food Services	0.00	0.00	36,737.00	25,618.96	35,341.00	-1,396.00	-3.80%

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Expense

	2022 Actual	2023 Actual	2024 Budget	2024 YTD	2025 Initial	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept: 8100 Street Lights							
2000 Electricity	8,548.99	8,266.58	8,400.00	6,407.06	8,400.00	0.00	.00%
Street Lights	8,548.99	8,266.58	8,400.00	6,407.06	8,400.00	0.00	.00%

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Expense

	2022 Actual	2023 Actual	2024 Budget	2024 YTD	2025 Initial	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept: 8300 Contingency							
3160 Miscellaneous Expenses	13,353.77	4,187.00	14,000.00	0.00	20,000.00	6,000.00	42.86%
Contingency	13,353.77	4,187.00	14,000.00	0.00	20,000.00	6,000.00	42.86%

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Expense

	2022 Actual	2023 Actual	2024 Budget	2024 YTD	2025 Initial	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept: 8800 Tax paid to Cumberland							
0001 Out Isl tax paid to Cumberland	45,895.36	45,895.36	48,048.00	22,947.68	56,932.00	8,884.00	18.49%
Tax paid to Cumberland	45,895.36	45,895.36	48,048.00	22,947.68	56,932.00	8,884.00	18.49%

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Expense

	2022 Actual	2023 Actual	2024 Budget	2024 YTD	2025 Initial	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept: 8900 County Tax							
3050 County Tax	184,377.00	171,517.00	216,527.00	216,527.00	214,624.00	-1,903.00	-.88%
County Tax	184,377.00	171,517.00	216,527.00	216,527.00	214,624.00	-1,903.00	-.88%

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Expense

	2022 Actual	2023 Actual	2024 Budget	2024 YTD	2025 Initial	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept: 9000 Capital Improvements							
9010 Dredging	0.00	0.00	80,000.00	0.00	0.00	-80,000.00	-100.00%
9015 Stone Wharf	0.00	0.00	100,000.00	0.00	200,000.00	100,000.00	100.00%
9016 Barge Ramps	0.00	0.00	20,000.00	0.00	20,000.00	0.00	.00%
9020 Floats and Ramps	0.00	0.00	5,000.00	0.00	15,000.00	10,000.00	200.00%
9025 Fire Department Reserve \$50K for new truck, \$7,500 radio replacement .	34,090.00	0.00	70,000.00	0.00	57,500.00	-12,500.00	-17.86%
9030 Building Facilities	0.00	0.00	20,000.00	0.00	40,000.00	20,000.00	100.00%
9031 New Town Office	10,000.00	0.00	10,000.00	0.00	10,000.00	0.00	.00%
9032 Land Acquisition & Development	0.00	0.00	10,000.00	0.00	10,000.00	0.00	.00%
9033 Solar Array Purchase	17,500.00	0.00	15,000.00	0.00	10,000.00	-5,000.00	-33.33%
9034 Broadband Reserve	40,000.00	0.00	0.00	0.00	0.00	0.00	.00%
9035 Vehicle Reserve	0.00	0.00	5,000.00	0.00	5,000.00	0.00	.00%
9040 Grant Matching Funds	0.00	0.00	20,000.00	0.00	20,000.00	0.00	.00%
9045 Revaluation Reserve	20,200.00	0.00	0.00	0.00	0.00	0.00	.00%
9050 Paving	125,000.00	0.00	25,000.00	0.00	25,000.00	0.00	.00%
9055 Public Works Equipment	10,000.00	0.00	25,000.00	0.00	10,000.00	-15,000.00	-60.00%
9057 Recycling Compactors	0.00	0.00	1,000.00	0.00	20,000.00	19,000.00	1900.00%
9058 Easements & Drainage	20,000.00	0.00	0.00	0.00	0.00	0.00	.00%
9070 Coastal Access Fund	1,500.00	0.00	10,000.00	0.00	10,000.00	0.00	.00%
9195 Indian Point Retaining Wall	65,000.00	0.00	0.00	0.00	0.00	0.00	.00%
Capital Improvements	343,290.00	0.00	416,000.00	0.00	452,500.00	36,500.00	8.77%
Expense Totals:	2,174,262.68	2,021,796.70	3,839,180.00	2,417,690.58	4,065,160.00	225,980.00	5.89%

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Revenue

	2022 Actual	2023 Actual	2024 Budget	2024 YTD	2025 Initial	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept: 1300 Admin & Board of Selectman							
302 AGENT FEE	5,434.00	5,387.00	5,000.00	2,941.00	5,000.00	0.00	.00%
303 EXCISE TAX	127,758.10	127,428.79	119,000.00	79,464.61	119,000.00	0.00	.00%
304 BOAT EXCISE TAX	7,784.90	7,670.70	8,000.00	2,479.50	8,000.00	0.00	.00%
305 INTEREST & PENALTIES	3,334.49	3,670.74	4,500.00	10,219.51	4,500.00	0.00	.00%
307 LIEN COST	348.95	325.30	0.00	299.14	0.00	0.00	.00%
308 ABATEMENTS	-3,122.05	-2,096.25	0.00	-23,541.04	0.00	0.00	.00%
311 HUNTING & FISHING LIC	23.00	58.48	0.00	12.00	0.00	0.00	.00%
312 MARRIAGE LICENSES	237.00	199.80	0.00	36.00	0.00	0.00	.00%
313 BIRTH CERTIFICATES	26.00	0.00	0.00	0.00	0.00	0.00	.00%
314 DEATH CERTIFICATES	178.80	13.00	0.00	0.00	0.00	0.00	.00%
315 CLERK LICENSES	35.00	34.00	0.00	20.00	0.00	0.00	.00%
316 SHELLFISH LICENSES	1,625.00	1,305.00	1,500.00	760.00	1,500.00	0.00	.00%
325 SUPPLEMENTAL TAX	0.00	835.00	0.00	335.70	0.00	0.00	.00%
326 TAX COMMITMENT	2,978,405.29	3,156,623.41	3,225,695.00	3,264,893.67	3,225,695.00	0.00	.00%
327 HOMESTEAD STATE REIMB REV	33,960.00	33,414.00	0.00	32,694.00	0.00	0.00	.00%
328 VETERANS EXEMPTION REIMB	40.00	53.00	0.00	50.00	0.00	0.00	.00%
330 TREE GROWTH REIMBURSEMENT	1,266.30	1,049.96	0.00	1,071.27	0.00	0.00	.00%
331 STATE REVENUE SHARING	43,518.03	43,379.88	36,731.00	28,023.58	36,731.00	0.00	.00%
332 BETE REIMBURSEMENT	219.00	0.00	0.00	121.00	0.00	0.00	.00%
334 SNOWMOBILE REGISTRATION	26.48	0.00	0.00	0.00	0.00	0.00	.00%
351 POLICE ISSUED FINES	968.20	2,462.80	0.00	1,995.20	0.00	0.00	.00%
352 LEGAL FINES, FEES, SETTLEMENTS	0.00	5.00	0.00	0.00	0.00	0.00	.00%
364 GROWTH PERMITS	400.00	500.00	0.00	200.00	0.00	0.00	.00%
365 BOARD OF APPEALS	100.00	1,000.00	0.00	450.00	0.00	0.00	.00%
366 BUILDING PERMITS	20,605.61	44,285.05	15,000.00	12,097.30	15,000.00	0.00	.00%
367 ELECTRICAL PERMITS	1,564.60	3,406.75	1,500.00	2,761.89	1,500.00	0.00	.00%
368 PLUMBING PERMITS	2,990.00	3,305.00	2,500.00	1,745.00	2,500.00	0.00	.00%

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Revenue

	2022 Actual	2023 Actual	2024 Budget	2024 YTD	2025 Initial	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept: 1300 Admin & Board of Selectman CONT'D							
369 OTHER PERMITS	1,800.00	2,265.00	500.00	0.00	500.00	0.00	.00%
378 EDUC-AID	76,370.80	50,096.46	73,343.00	91,294.57	73,343.00	0.00	.00%
379 INTEREST INCOME (checking)	481.43	8,990.09	0.00	17,497.59	0.00	0.00	.00%
390 MISC REVENUE	6,914.40	29,558.65	0.00	46.85	0.00	0.00	.00%
395 UNDESIGNATED FUND TRANSFER	0.00	0.00	200,000.00	0.00	200,000.00	0.00	.00%
401 DOG REVENUE	334.00	682.00	0.00	181.00	0.00	0.00	.00%
403 MOORING FEES	9,255.00	8,045.00	7,200.00	4,960.00	7,200.00	0.00	.00%
411 URBAN RURAL INIT PROGRAM	14,964.00	14,880.00	14,880.00	17,160.00	14,880.00	0.00	.00%
418 CHEB. ISLAND SOLID WASTE	29,769.43	35,661.50	26,000.00	20,779.60	26,000.00	0.00	.00%
500 RENTAL MOORING FEES	500.00	525.00	500.00	1,050.00	500.00	0.00	.00%
501 STONE WHARF PERMITS	6,950.00	8,793.76	8,600.00	1,308.00	8,600.00	0.00	.00%
502 TRANSIENT TIE-UP FEES	3,764.79	3,094.20	2,000.00	3,175.58	2,000.00	0.00	.00%
511 CTC ESCROW - BLANCHARD LO	0.00	2,000.00	0.00	2,000.00	0.00	0.00	.00%
512 Copy Fee Revenue	318.40	451.75	0.00	258.40	0.00	0.00	.00%
Admin & Board of Selectman	3,379,148.95	3,599,359.82	3,752,449.00	3,578,840.92	3,752,449.00	0.00	.00%

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Revenue

	2022 Actual	2023 Actual	2024 Budget	2024 YTD	2025 Initial	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept: 8000 School Debt and Contingency							
800 Lunch Money collected	2,344.50	1,100.72	5,000.00	7,065.69	5,000.00	0.00	.00%
805 School Undesignated Fund Trans	0.00	0.00	20,000.00	0.00	20,000.00	0.00	.00%
806 School Bus Rental	651.75	507.00	0.00	0.00	0.00	0.00	.00%
807 Misc School Revenue	2,016.35	2.99	0.00	391.00	0.00	0.00	.00%
School Debt and Contingency	5,012.60	1,610.71	25,000.00	7,456.69	25,000.00	0.00	.00%
Revenue Totals:	3,384,161.55	3,600,970.53	3,777,449.00	3,586,297.61	3,777,449.00	0.00	.00%